

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.1

Customs Appeal No.10631 of 2023

(Arising out of AHM-CUSTOM-000-COM-08-23-24 dated 13.07.2024 passed by Commissioner of CUSTOMS, Ahmedabad)

ELITE ELECTRONICS

Survey No. 664/4, VPO Ankhol Kadi,
Mehsana, Gujarat- 382715

.....Appellant

VERSUS

COMMISSIONER OF CUSTOMS-AHMEDABAD

The Commissioner of Customs
Ahmedabad, Customs House, Near all India Radio, Navrangpura,
Ahmedabad-380009

.....Respondent

APPEARANCE:

Shri. Alok Agarwal & Shri. Prachit Mahajan, Advocates for the appellant
Shri. Girish Nair, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU
 HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

Final Order No. 11921 /2024

DATE OF HEARING: 01.08.2024

DATE OF DECISION:02.09.2024

SOMESH ARORA

Factual Matrix of the Case:-

M/s Elite Electronics ('Appellant') having a manufacturing facility is engaged in manufacturing of Remote Controls (Handsets); Electronic Controllers; PCB Assemblies, which are supplied to various Air Conditioner manufacturing companies like M/s Johnson Controls Hitachi Air Conditioning India Ltd., Blue Star, etc. The present case relates to import of only 11 electrical components viz, capacitors, ICs, Bare PCBs, LED, Fuse, Relay, etc. (as in Table below) out of total 41 components required for manufacture of the "Remote Handset and import of only 20 electrical components (as in Table below) out of total 145 components required to manufacture the 'Main PCB', by classifying them in their appropriate specific chapter headings as provided in the First Schedule to Customs Tariff Act, 1975:

S.No.	Imported goods	Declared CTH		S.No.	Imported goods	Declared CTH
1.	Capacitors	85322990		11.	LED Backlight	85414090
2.	Resistor	85331000		12.	Crystal	85416000
3.	Bare PCB	85340000		13.	Integrated Circuit / Micro IC	85423100
4.	Fuse	85361090		14.	Line Cord	85444290
5.	Relay	85364900		15.	Switching Power Supply Transformer	85043100
6.	Connecting Terminals	85369090		16.	Silicone Key Pad	39269099
7.	Rectifiers (Diodes)	85411000		17.	Zebra/ Keypad	40169990
8.	Transistor	85411000		18.	Spring	73209090
9.	Mosfet	85411000		19.	Buzzer	84159000
10.	IREL	85414020		20.	LCD	84159000

Two Speaking Orders No. 30/DC/ICD/IMP/Elite/2022 dt. 27.06.2022 and 35/DC/ICD/IMP/Elite/2022 dt. 20.07.2022 had been passed by Deputy Commissioner of Customs, ICD, Khodiyar determining the classification of Bare PCB, LCD Display, LED Backlight, Line Cord, I.R.E.D LED under CTH 84159000 as "Parts of Air Conditioner and Parts of A.C. Remote System". However, the Appellant did not accept the classification determined by the Department and paid the duty under protest and filed Appeals on 23/08/2022 and 16/09/2022 before the Commissioner of Customs (Appeals), Ahmedabad. Based on the aforesaid Speaking Orders, the SCN dated 30/01/2023 was issued to the Appellant clubbing all the past Bills of Entry, proposing to re-classify all the imported goods/ components under CTH 84159000 as "Parts of A.C. and Parts of A.C. Remote System" on the ground that in the present case, the parts imported by Appellant under subject Bills of Entry are solely and exclusively used for the manufacture of AC remote handset; and the Bare PCB along with various surface mounting devices like IC, Capacitor, LCD, Relay etc. have been imported by the Appellant separately to be used for the manufacture of Air-conditioner and AC remote only.

2. The Ld. Commissioner vide the impugned Order-In-Original dated 13.07.2023, confirmed the demand on the basis of following:-

- i. The Ld. Commissioner has held in Para 17, that since, impugned parts are solely and exclusively used for manufacturing of A.C. Remote System, these are classifiable under CTH 84159000 as 'Parts of A.C.'.
- ii. The Section Note 2 (Parts) of HSN Explanatory Notes to Section XVI prescribes that *"the parts which are suitable for use solely or*

principally with particular machine, are classified in the same heading as that machine”.

- iii. The Ld. Commissioner has applied Rule 2(a) of General Rule of Interpretation (G.R.I), treating these goods as presented Unassembled or disassembled.
- iv. The Ld. Commissioner has held that Appellant has accepted CRA objection in case of import of LCD Display.
- v. The NIDB data indicate that ‘Parts of A.C.’ such as ‘Main PCB’ and ‘Remote Control Handset’ are classifiable under CTH 84159000.

2.1 It was pleaded by the appellant that the Ld. Commissioner has erred grossly since, all the findings are factually incorrect as per this submissions below:

- i. The Appellant is importing few components required for manufacturing of ‘Main PCB of A.C.’ or ‘Remote Control’ and procured majority of the components domestically. These components are imported from separate suppliers in different Bills of Entry as indicated in para 4 & 7 of O-I-O itself, hence as per appellant Rule 2(a) of General Rule of Interpretation (G.R.I) is not applicable.
- ii. However, as per the impugned Order para 17(i), it has been emphasized by the department that “the Appellant had imported ‘Bare PCB’ without any surface mounted devices (SMDs) like Capacitor, resistors, Integrated Circuits, transistors, etc. hence these remain classifiable under their respective specific headings of CTA, 1975 as per their condition at time of import, as held by Apex Court in **Dunlop India Ltd and Madras Rubber Factory Ltd vs. Union of India** [1983 (13) ELT 1566 (SC)] , as per pleadings of the appellant
- iii. The classification determined by Ld. Commissioner under CTH 84159000 as ‘Parts of Air Conditioner’ was stated to be incorrect by the appellant since, as per Notes provided under ‘Parts’ (Section Note 2) of HSN Explanatory Notes to Section XVI, in the second para, it is mentioned that the solely and principally Rules “do not apply to parts which in themselves constitute an article covered by a heading of this Section (most of the said imported goods falling under Chapter 85); and these are in all cases classified in their own appropriate heading even if specially designed to work as part of a specific machine”.

For above reason and feeling aggrieved by the classification determined by Commissioner, present appeal has been filed by the appellants.

3. It was submitted by the appellant that, as per General Notes (A) & (C) of HSN Explanatory Note to Chapter 84, 'separately presented electrical parts generally fall in one or other of the headings of Chapter 85, unless incorporated with other parts of the machine, such goods are classified in those headings, even if designed for use solely or principally with a particular machine of this Chapter'.

4. While contesting the classification of un-mounted PCB's and various parts, appellants gave up contest for Sr. No. 16 i.e. Silicone Key Pad as being of general use as indicated by A.R with the caveat that same can be treated as item of silicone falling under Chapter 84159000, as proposed by department, since Chapter Heading 39269099 and TH 84159000 are revenue neutral. In this context, vide their letter dated 13.08.2024, following submissions were made:-

"That the matter has been reserved as per Order Sheet dated 01/08/2024 and with reference to our earlier submissions, the followings are submitted:-

1. *That an issue was raised by the Ld. Authorized Representative on behalf of Respondent that out of the impugned imported goods, one item namely 'Silicone Keypad (Parts for AC Remote System- Capative Use)' classified by Appellant under CTH 39269099 vide 13 Bills of Entry (**Copy enclosed as A/1**), should be classified under CTH 84159000 as 'Part of A.C.' since, the said goods don't have any specific heading in the Customs Tariff Act, 1975 unlike in case of said imported electrical/ electronic components.*

2. *In this regard, it is submitted that the said imported 'Silicone Keypad' are not product specific since, these are procured from open market and remote control is designed by the Appellant as per the requirement. The said imported goods were always examined and cleared under the supervision of shed officers.*

3. *That the said imported item was classified under CTH 39269099 as insisted by the Appraising officers consistently, since, the said CTH attracts higher rate of customs duty i.e. 15% BCD. Further, the full duty structure is 15% BCD, 10% SWS and 18% IGST.*

4. *That in case, the said imported item is classified under CTH 84159000 as 'Part of A.C.' as proposed by the department, it attracts lower rate of customs duty i.e. 10% effective BCD as per S.No. 449A of Notification No. 50/2017-Cus. dt. 30/06/2017 (**Copy enclosed as A/2**) and the revised duty structure will be 10% BCD, 10% SWS and 28% IGST. It is submitted that since, the input tax credit is available on IGST and it is revenue neutral situation, the assessing officers at the time of import, preferred to classify the*

said goods under CTH 39269099 attracting higher rate of BCD, as has been done all over India as per the import data available at VOLZA website **(Copy enclosed as A/3).**

5. In view of above, it is requested that these facts and submissions may kindly be considered by the Hon'ble Bench, and though, the Appellant had paid excess customs duty but the classification of the said imported item be upheld as declared by the Appellant under CTH 39269099 since, no appeal has been filed by the department against the assessed Bill of Entry as held by the Hon'ble Supreme Court in case of ITC Ltd. vs Commissioner Of Central Excise, Kolkata-IV [2019 (368) E.L.T. 216 (S.C.)] **(Copy enclosed as A/4).**

6. However, the Appellant do not have any objection even if the classification of the said imported item is decided under CTH 84159000 since, the difference is only of IGST which is revenue neutral as the input tax credit is available on the same".

5. Learned AR in response and in rebuttal, reiterated the findings as given by the adjudicating authority and justified the imposition of confiscation as well as penalty. In particular the following portions of the findings were emphasized specifically on the pointed of classification:-

"16.1 As per the facts of the case, the Noticee is engaged in the import of parts of Air Conditioner / Air Conditioner Remote handset, which are used for the manufacture of A.C. remote system and A.C. indoor assembly. These imported components/parts are classified by the Noticee in their respective chapter headings whereas subject Show Cause Notice says that these imported items are classifiable under Customs Tariff Heading 84159000 as parts of Air Conditioning Machines/Air Conditioner Remote Handsets. It is seen from the written submissions of the Noticee that they are manufacturing Remote Controls (Handsets). PCB Assemblies, and for the same, they have been importing various components by classifying them in their specific chapter headings.

17. The main grounds for re-classifying the impugned goods under Customs Tariff Heading 84159000 shown in the Show Cause Notice are as under-

- i. The impugned parts imported by the Noticee are solely and exclusively used for the manufacture of AC remote system. Bare PCB along with various surface mounting devices like IC, Capacitor, Switching Power Supply Transformer, LCD, Relay etc. were imported by the Noticee separately to be used for the manufacture of Air-conditioner and AC remote only.
- ii. The Section Note provided under Parts (Section Note 2) of HSN explanatory Note to Section XVI of Customs Tariff states that parts which are suitable for use solely or principally with particular machine or apparatus or with a group of machines or

apparatus falling in the same heading are classified in the same heading as those machines of apparatus

- iii. *The first part of Rule 2 (a) of the General Rules of Interpretation of First Schedule to Import Tariff of Customs extends the scope of any heading which refers to a particular article to cover not only the complete article but also that article incomplete or unfinished, provided that, as presented, it has the essential character of the complete or finished article. The second part of Rule 2 (a) provides that complete or finished articles presented unassembled or disassembled, usually for reasons such as the requirements or convenience of packing, handling or transport, are to be classified in the same heading as the assembled article.*
- iv. *The imported product i.e. goods as mentioned in the Annexure A to the Show Cause Notice are part of AC Remote system presented in unassembled condition and they appear to be appropriately classifiable under Tariff Entry No. 84159000 i.e. parts of Air Conditioner.*
- v. *Noticee has accepted the CRA objection; wherein it was pointed out that LCD Display, one of their imported items, is classifiable under Customs Tariff Heading 84159000 and not under CTH 85439000, and accepted the classification of LCD display under Customs Tariff Heading No. 84159000.*
- vi. *NIDB data shows that parts of Air Conditioner along with Remote Control have been classified under Tariff Entry no. 84159000 in various contemporaneous imports at various ports in India. Different kind of PCB including PCB for Indoor unit of AC, PCB for Outdoor unit, display PCB etc. have been classified under Tariff Entry No. 84159000.*

18. It is contended by the Noticee that Rule 2(a) of the General Rules for Interpretation of Import Tariff is not applicable in determining the classification of subject imported goods since the subject goods had been imported separately under different Bills of Entry and did not have essential character of the final goods when presented for Customs clearance.

18.1 Rule 2(a) of the General Rules for Interpretation of Import Tariff provides that, 'any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.'

It would be seen from above that the essential ingredients for invoking Rule 2(a) are as under-

(i) Imported goods should have the essential characters of the complete or finished article.

(ii) Imported goods, as presented, even if incomplete, will be classified as complete article.

18.2 In order to ascertain as to whether the provisions of said Rule 2(a) are applicable, what is required to be examined in the present case is whether the impugned imported products have acquired the primary characteristics of part of an air conditioner or air conditioning remote handset or otherwise and whether these imported items are essential or non-essential components of part of air conditioners or air conditioning remote system. It is undisputed in this case that the parts imported by the Noticee under various Bills of Entry as mentioned in Annexure A to the Show Cause Notice are solely and exclusively used for the manufacture of AC remote handsets. It is also undisputed that Bare PCB along with various surface mounting devices like IC, Capacitor, Switching Power Supply Transformer, LCD, Relay etc. have been imported by the Noticee separately to be used for the manufacture of Air-conditioner and AC remote only. Noticee is not found to have produced any evidence or submission to suggest that these impugned items imported by them would be used in the manufacture of parts of any machinery/machine other than the Air conditioner or Air Conditioner remote handsets. In fact, Noticee vide letter dated 09.05.2023 have stated that they are engaged in manufacturing of Remote Controls (Handsets) etc and for the same they have been importing various components such as Bare PCB, IC, Diode, IR LED, LED Backlight, Transistor, Capacitors, Resistors etc as Parts used for manufacturing of AC Remote system'. Copies of concerned Bills of Entry, submitted by the Noticee, also show that these impugned items have been imported by them by declaring as Parts for AC remote system by classifying under general parts of respective Tariff Headings. It is thus found that the impugned imported items are having primary characteristics of parts of air conditioner/air conditioner remote handsets. It is undisputed that these imported items are essential or non-essential components of part of air conditioners or air conditioning remote system. Considering these facts, no merit is found in the aforesaid contention of the Noticee.

18.3 Another contention is that they have not only imported the subject goods/components but also procured the same domestically for the manufacturing purposes and therefore the subject goods imported by them under different consignments over different period of time cannot be considered as 'Parts of AC'. This contention is not proper. If the goods are solely and exclusively used for the manufacture of a machine/machinery, classification of them would be under the Tariff Heading pertaining to the part of the specified machine/machinery, irrespective of procuring some quantity of the same domestically. In this regard, the Noticee has relied on the judgment of Hon'ble Apex Court in the case of *Dunlop India Ltd and Madras Rubber Factory Ltd. vs Union of India*, reported in 1983 (13) ELT 1566 (SC). On a perusal of this judgment, it is seen that no reference of aforesaid contention of the Noticee is there in this judgment. The said case law is pertaining to the classification of imported V.P. Latex which is required in the process of manufacturing of tyres and Hon'ble Apex Court held that the basis of the reason with regard to the end-use of the article is absolutely irrelevant in the context of the entry where there is no reference to the use or adaptation of the article and the same cannot be applicable to the present case. Classification of an item which is the input/raw material for the final goods manufactured by the importer is decided in the said case whereas in the instant case, classification of part of the machine/machinery manufactured by the Noticee is in dispute. Further, Hon'ble Apex Court's aforesaid decision is based on the observation that there is no reference to the use or

adaptation of the said article imported viz. V.P. Latex, in the Tariff Entry. However, this is not the situation in the present case as Section Note provided under Parts (Section Note 2) of HSN explanatory Note to Section XVI of Customs Tariff states that parts which are suitable for use solely or principally with particular machine or apparatus or with a group of machines or apparatus falling in the same heading are classified in the same heading as those machines of apparatus.

18.4 It is argued that Apex Court in the case of Commissioner of Customs, New Delhi vs. Sony India Ltd, reported in 2008 (231) ELT 385(SC), held that Rule 2(a) of GRI is applicable only if all the imported components are presented at the same time for customs clearance and clubbing of consignments of different ent dates is not permissible. Hon'ble Supreme Court decision in the case of Sony India (supra) which relates to import of components of Colour TVs in CKD condition and the same cannot be made applicable to this case. The Hon'ble Supreme Court in that case held that those goods which are brought not having essential character of Colour TV, it cannot be taken as Colour TV whereas in the present case, the goods for manufacturing Air Conditioners/Air Conditioner Remote handsets are imported by the Noticee under different Bills of Entry by declaring as Parts used for manufacturing of AC Remote system' but classifying them under respective Tariff headings as General Parts. It is evident from the concerned Bills of Entry that even the Noticer have accepted that the imported impugned goods are Parts used for manufacturing of AC Remote system. Thus it is clear that the impugned items would be solely and exclusively used for the manufacture/ assembly of Air conditioners/Air Conditioning remote parts. Therefore, the Hon'ble Supreme Court decision relied by Revenue is distinguishable and not applicable to the present case.

18.5 It is argued that Note 6 to Chapter 85 provides the scope of Printed Circuits and makes it clear that Customs Tariff Heading 8534 covers all types of PCBs wherein other elements such as diodes, triodes or other active elements are not mounted. Hence, PCBs without mounted elements are classifiable under Customs Tariff Heading 8534 only Further, other Chapter Notes to Chapter 85 and HSN Explanatory Notes of Chapter 85 covering the subject imported goods also establish that the goods had been correctly classified by them under their appropriate specific chapter headings. This contention is not found proper. As per Chapter Note 2(b) of Chapter 84 of Customs Tariff, parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading are to be classified with the machines of that kind. In the instant case it is declared by the Noticee in the concerned Bills of Entry that the impugned imported goods are 'Parts used for manufacturing of AC Remote system. Thus the said goods are to be classified under Customs Tariff Heading 84159000.

18.6 Another contention of the Noticee is that 'Contemporaneous import data from NIDB pertaining to import of parts of Air Conditioner along with Remote Control classified under Customs Tariff Heading 84159000' relates to the import of manufactured or final goods to be used as "Parts of AC however, the present case is different since they had imported as well as domestically procured, 'Bare PCB' and 'other surface mounting devices separately for manufacturing of PCB assemblies through complex soldering processes, and other goods/components as 'parts used for

manufacture of A.C. Remote' to be processed through complex soldering processes after procuring other required materials domestically and hence, such a reliance and contention of the Department on the basis of said import data is invalid and unsustainable. This contention is also not proper. It is an undisputed fact that the Bare PCB procured by them are used in the manufacturing of parts used for manufacturing PCB assemblies, which is part of Air Conditioners and hence classifiable under Customs Tariff Heading 84159000. Thus, I find that aforesaid NIDB data pertaining to import of parts of Air Conditioner along with Remote Control classified under Customs Tariff Heading 84159000, is correctly referred in the subject Show Cause Notice.

18.7. It would be evident from aforesaid paras that the the impugned imported items merit classification under Customs Tariff Heading 84159000 as proposed by the Show Cause Notice”.

6. We have considered the contrarian submissions, as brought out before us. The appellants are engaged in manufacturing 'Remote Control Handset', PCB Assembled after mounting which are supplied to various Air Conditioner manufacturing companies. Such Remote Control Handsets use approximately 145 components, of which 20 are imported by the appellants. The main item is un-mounted or bare PCB and various 19 other components which have been brought out in the factual matrix given above in table by us are used for mounting. While department is of the view that these un-mounted PCBs or circuit layouts, (commonly known) are specific items and deserve to be classified in Chapter Heading 84159000 of the Customs Tariff Act, 1975.

6.1 We also find that two items i.e. Buzzer and LED were in any case are being classified under Tariff Heading 84159000 and other items were classified under Chapter 85 of CTA by the party excepting silicone keypad, Zebra/Keypad and springs which were classified under Tariff Heading, 39269099, 40169990, 73209090 respectively.

7. Learned Commissioner has applied Rule 2A of General Interpretative Rules (GIR) of HSN treating the goods as presented before the Customs as unassembled or disassembled goods having features of complete article and therefore the same were parts of AC being main PCB and parts of Remote Control Handsets. However, the appellants have argued that the classification under CTH 85159000 of the items as sought by them is appropriate, since, as per notes i.e. (Section Note 2) of HSN Explanatory Notes to Section XIV of Customs Tariff it has been mentioned that principle of "sole and principle use" rule does not apply to parts which in themselves constitute an article covered by heading of this section and the same shall in all cases be classified in their own appropriate heading even if specifically designed to work as part of a specific machine. It was also pointed out by

the appellants that as per General Notes (a) and (c) of HSN Explanatory Notes of Chapter 84 provide that the specifically presented electric parts generally fall in one or other of the heading of Chapter 85 unless incorporated with other parts of the machine and the said goods are classified in those headings even if designed for use solely or principally in a particular machine of this chapter i.e. Chapter 84. It was pointed out and we agree that in view of specific Section Notes and Chapter Notes as mentioned in HSN Explanatory Notes extracted above, the items at Serial No. 1-15 being specific mentioned items, even if become eventually a part of remote and ultimately accessories of the Air Conditioning are to be classified under various heading indicated of Chapter 85. Further, Silicone Keypad has been stated to be initially classified under Chapter 84159000 and later on under Chapter 39269099 later on by the party, since party is not contesting the same and it is no one's objection to same being classified under Tariff Heading 84159000. Therefore, it is held that silicone Keypad like Buzzer and LCD of the type imported will be classified under Tariff Heading 84159000. Items at Serial No 17 of the table i.e. Zebra/Keypad being item of vulcanise rubber other herd rubber shall be appropriately classified under Customs Tariff Heading 40169990 due to exclusion clause by virtue of Section Note to Chapter XVI and as justified from Note 1 A of Section XVI. Thus, Zebra/Keypad is correctly classifiable under CTH 40169990. Similarly, Spring mentioned at Serial No. 18 being item of general use and article of iron or steel has been correctly classified under Chapter 73209090 in classifying various items as above. In our reasoning, we have been guided by the principle that specific Chapter Notes and Section Notes are to be preferred over General Interpretative Rules while classifying product. The principle was endorsed by the Hon'ble Apex Court in Commissioner of Central Excise, Nagpur Vs. Simplex Mills Co. Ltd-2005 (181) ELT 345 (S.C.) Following para 11 is extracted below:-

Para" 11. *The rules for the interpretation of the Schedule to the Central Excise Tariff Act, 1385 have been framed pursuant to the powers under Section 2 of that Act. According to Rule 1 titles of Sections and Chapters in the Schedule are provided for ease of reference only. But for legal purposes, classification "shall be determined according to the terms of the headings and any relevant section or Chapter Notes". If neither the heading nor the notes suffice to clarify the scope of a heading, then it must be construed according to the other following provisions contained in the Rules. Rule-I gives primacy to the Section and Chapter Notes along with terms of the headings. They should be first applied. If no clear picture emerges then only can one resort to the subsequent rules. The appellants have relied upon Rule 3. Rule 3 must be understood only in the context of sub-rule (b) of Rule 2 which says inter alia that the classification of goods consisting of more than one material or substance*

shall be according to the principles contained in Rule 3. Therefore when goods are prima facie, classifiable under two or more headings, classification shall be effected according to sub- rules (a), (b) and (c) of Rule 3 and in that order. The sub-rules are quoted:

- a. The heading which provides the most specific description shall be preferred to heading providing a more general description. However when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods*
- b. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to (a) shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.*
- c. When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in the numerical order among those which equally merit consideration."*

7.1 The observations made by the Hon'ble Apex Court are based on the guiding principles of HSN, which in turn have incorporated all important rule of interpretation as contained in Latin expression '**Generalibus Specialia Derogant**' (Special mention derogates from General)

8. In view of the foregoing, we uphold the classification as done by the appellant in respect of item at Sr. No. 1-15 of above table in factual matrix, hold that item at Sr. No. 16, 19 and 20 will be classified under Tariff Heading 84159000, item at Sr. No. 17 Zebra/Keypad under Tariff Heading 40169990 and item at Sr. No. 18 i.e. Spring under Tariff Heading 73209090. Appeal is accepted with modification of classifying silicone keypad under 84159000. Appeal is disposed of in above terms.

9. Appeal disposed of.

(Pronounced in the open court on 02.09.2024)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)